



Fiscal Services Division

ADMINISTRATIVE RULES - FISCAL IMPACT SUMMARIES

February 8, 2010

Section 17A.4(3) <u>lowa Code Supplement</u> requires the Legislative Services Agency (LSA) to analyze the fiscal impact of all administrative rules with an impact of \$100,000 or more and provide a summary of the impact to the Administrative Rules Review Committee (ARRC). Fiscal Impact Statements filed by State agencies can be found on our website at http://staffweb.legis.state.ia.us/lfb/docs/Admin Rules/arfiscal notes.htm

Department of Human Services

ARC 8439B

Rule Summary Establishes presumptive eligibility for children under the Medicaid and the Healthy

and Well Kids in Iowa (hawk-i) Programs.

Fiscal Impact This rule is estimated to cost the General Fund \$383,000 in FY 2010 and \$3.2 million

in FY 2011. Funding was provided in HF 820 (FY 2010 Federal Funds

Appropriations Act) for FY 2010. The commitment for future funding was provided as part of the \$24.8 million appropriation for the period FY 2009 - FY 2011 in HF 2539

(FY 2009 Health Care Reform Act).

ARC 8440B

Rule Summary Makes the annual change to the State Supplementary Assistance personal needs

allowance for persons living in a family-life home or a residential care facility.

Fiscal Impact The change in the personal needs allowance will result in minimal savings for FY

2010 and FY 2011 within the Program.

ARC 8460B

Rule SummaryRescind the Family Investment Program (FIP) Emergency Assistance Program rules.
The FIP Emergency Assistance Program has not been funded since FY 2003, with

the last funds allotted to the Program expended in November 2002.

Fiscal Impact No fiscal impact.

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February 2, 2010

ARC 8461B

Rule Summary

Implement Medicaid "express lane" eligibility for children. Express lane eligibility is a process that the Medicaid Program relies on a finding made under another program with similar eligibility requirements to determine that a child meets Medicaid eligibility requirements. This change was part of the Children's Health Insurance Program Reauthorization Act of 2009 and required in SF 389 (FY 2010 Health Care Coverage Act).

Fiscal Impact

This change is estimated to cost the State General Fund \$26,300 in FY 2010 and \$2.5 million in FY 2011. Funding was provided for FY 2010 in HF 811 (FY 2010 Health and Human Services Appropriations Act) and the commitment for future funding was provided as part of the \$24.8 million appropriation for the period FY 2009 - FY 2011 in HF 2539 (FY 2009 Health Care Reform Act).

ARC 8443B

Rule Summary

Updates the Long-term Care Partnership Program that provides for financing of long-term care through a combination of private insurance and medical assistance.

Fiscal Impact

Minimal fiscal impact.

ARC 8444B

Rule Summary

Changes several conditions of Medicaid eligibility for persons residing in a medical institution and persons treated as though they were in a medical institution for purposes of eligibility.

Fiscal Impact

This change cost the General Fund \$61,000 in FY 2010 and FY 2011. This change is required by federal policy. The cost was not funded for FY 2010.

ARC 8445B

Rule Summary

The proposed amendments:

- Implements a Medicaid nursing facility "pay for performance" program in place of the nursing facility accountability measures.
- Makes technical changes to reflect the current organizational structure and processes of the Iowa Medicaid Enterprise (IME), including the elimination of the reconsideration of a level-of-care determination before the determination can be appealed.

Fiscal Impact

The amount each nursing facility will receive as an add-on payment depends on the facility's survey compliance history during the fiscal year. The General Assembly appropriated \$2.0 million from the General Fund for add-on payments for FY 2010 in HF 811 (FY Health and Human Services Appropriations Act).

ARC 8446B

Rule Summary

Reflects the 3.0% inflation factor for Medicaid reimbursement of intermediate care facilities for the mentally retarded in Fiscal Year 2010.

Fiscal Impact

This is estimated to cost the General Fund \$891,000 in FY 2010. Funding was provided in HF 811 (FY 2010 Health and Human Services Appropriations Act).

ARC 8478B

Rule Summary

Clarifies that there are separate health and dental plans participating with the hawk-i Program. Implements a new program to provide dental coverage to children that would be eligible for hawk-i benefits except that they have health insurance.

Fiscal Impact

This change is estimated to cost the General Fund \$340,000 in FY 2010 and \$1.3 million in FY 2011. Funding for this change was provided for FY 2010 in HF 820 (FY 2010 Federal Funds Appropriations Act). The commitment for future funding was provided as part of the \$24.8 million appropriation for the period FY 2009 – FY 2011 in HF 2539 (FY 2009 Health Care Reform Act).

ARC 8479B

Rule Summary

Allows coverage under the hawk-i Program for children claiming to be U.S. citizens that meet all other eligibility criteria except for proof of citizenship and extends the reasonable period for obtaining verification of citizenship from 60 days to 90 days.

Fiscal Impact

No fiscal impact.

ARC 8448B and 8447B

Rule Summary

These amendments:

- Implement a decrease in the reimbursement rate for supervised apartment living services provided from January 1, 2010, to June 30, 2010.
- Clarify that rates will not be adjusted if a provider adds a new service.

Fiscal Impact

The implementation of a 5.0% rate reduction is estimated to save the General Fund \$23,200 for the final six months of FY 2010.

ARC 8450B and 8449B

Rule Summary

Decreases the reimbursement rates for foster group care provided from January 1, 2010, to June 30, 2010.

Fiscal Impact

This results in a reduction of General Fund expenditures of \$750,000 for FY 2010 for foster group care. A reduction of \$99,000 in federal support is also anticipated for a total reduction in expenditures of \$849,000 for the final six months of FY 2010. This change is related to the Governor's across-the-board reduction from October of 2009.

ARC 8438B and 8486B

Rule Summary

These amendments:

- Disenroll members from the State Payment Program when available funds are insufficient to meet the costs of services for all of the members enrolled.
- Require the county central points of coordination for mental health, mental retardation, and developmental disability services (CPCs) to provide for evidence of receipt of an application for State Payment Program funding.
- Clarify the assignment to a waiting list for application approval and remove the exemption for persons awaiting community placement from an involuntary inpatient setting.
- Prohibit reimbursement for case management costs eligible for Medicaid reimbursement, appointments and consultations that the member did not appear at, and other specified administration and service costs.

Fiscal Impact

These changes provide minimal savings, but set up the framework if the Program needs to begin to disenroll members due to insufficient funding.

ARC 8452B and 8451B

Rule Summary

Reduces the reimbursement for foster family care and adoption and guardianship subsidies. Specifically implements the following for the final six months of FY 2010:

- A 5.0% reduction in the basic reimbursement rate for the subsidies and the additional payments for special behavior needs for foster family care.
- A 5.0% reduction in the clothing allowance payments for children in foster care.
- Limits reimbursements for attorney fees, court costs, and other related legal expenses to \$500 from \$750.

Fiscal Impact

These changes will result in a reduction of General Fund expenditures of \$1.2 million for FY 2010. A reduction of \$1.2 million of federal support is also estimated for a total reduction in expenditures of \$2.4 million for the final six months of FY 2010. These changes are related to the Governor's across-the-board reduction from October of 2009.

ARC 8490B

Rule Summary

Deletes interim provisions used to authorize payment during the transition from Rehabilitative Treatment Services to Remedial and Child Welfare Service in Fiscal Year 2007. Adds provisions for periodic redetermination of the proportion of foster group care costs allocated to maintenance and to services.

Fiscal Impact

Minimal fiscal impact.

ARC 8459B

Rule Summary

Replaces rules for awarding grants for the operation of child care regional resource and referral (CCR&R) agencies to support child care services. Updates the federal requirements to have contractors compete for contracts using formal competitive bidding requirements. Current contractors have been operating under sole source contracts, a practice that is no longer permitted per the federal Accountable Government Act. The Department plans to issue a request for proposal (RFP) early in calendar year 2010 to reprocure these services.

Fiscal Impact

No fiscal impact since these changes affect the process of awarding contracts and do not impact services provided.

ARC 8453B

Rule Summary

Changes the retention period for records of rejected child abuse intakes from six months to three years. Requires that records of rejected child in need of assistance (CINA) intakes be retained for three years. Makes a technical change to the safety plan form.

Fiscal Impact

Minimal costs related to information technology (IT) system adjustments to implement the proposed timeframe changes.

STAFF CONTACT: Jess Benson (Ext. 14611) Deborah Helsen (Ext. 16764)

Attorney General

ARC 8476B

Rule Summary

Increases the amount of forfeiture proceeds retained by the Department of Justice from 10.0% to 20.0%. Increases the fee from \$100.00 to \$200.00 for transfer of title of forfeited vehicles. Sets the amount of cash proceeds (20.0%) of forfeited real estate retained by the Department and requires notice to the Department whenever property is seized for forfeiture.

Fiscal Impact

The changes are estimated to increase receipts to the Attorney General's Office by at least \$150,000 annually, assuming the amount of cash and number of vehicles seized in State court will remain within the range seen over the last five years. State and local law enforcement agencies involved in the seizure will receive a decrease in the amount of proceeds. This rule decreases that percentage from 90.0% to 80.0%; the same as the U.S. Department of Justice's practices in federal forfeiture proceedings.

STAFF CONTACT: Beth Lenstra (Ext. 16301)

Environmental Protection Commission

ARC 8467B

Rule Summary

Adopts federal electronic reporting requirements known as Cross Media Electronic Reporting Rule (CROMERR). The federal Environmental Protection Agency (EPA) does not require electronic data submission from the Department of Natural Resources (DNR), but is required to approve any modifications to programs that have electronic reporting.

Fiscal Impact

The DNR estimates the cost to implement is \$200,000 and has applied for a federal grant to pay for the additional expense.

ARC 8466B

Rule Summary

This is the final rule to amend the State's antidegradation policy and new implementation procedures. The antidegradation policy is one of the three components of water quality standards (designated uses, water quality criteria to protect those uses, and antidegradation policy). The purpose of the antidegradation policy is to set minimum requirements to conserve, maintain, and protect existing uses and water quality. The Department of Natural Resources (DNR) is required by the federal Clean Water Act to develop and adopt a Statewide antidegradation policy and to identify procedures for implementing the policy.

For more information related to the Department's four-tiered approach for implementing refer to the following web site: http://www.iowadnr.gov/water/standards/antidegradation.html.

Thirteen public hearings were held and comments were received from 930 persons and organizations.

Fiscal Impact

No fiscal impact to the State. The DNR estimated the following costs for public and private organizations in the fiscal impact statement available at: http://www.iowadnr.gov/water/standards/files/antideg_fiscal.pdf

Estimated Public and Private Annual Cost:

- Municipal Construction Projects (\$181,500 \$1,025,600)
- Industrial Construction Projects (\$41,125 \$320,000)
- New and Expanded Treatment Agreements (\$123,750 \$641,000)
- New Discharges that do not require a Construction Permit (\$82,500 \$641,000)
- Estimated Public and Private Aggregate Cost (\$428,875 \$2,628,100)

ARC 8468B

Rule Summary

Promotes convenient cathode ray tube (CRT) recycling for consumers without compromising protection of the environment and:

- Removes the requirements to hold a short-term collection event.
- Replaces the permit requirement with a registration requirement for facilities that collect CRTs.
- Provides collection and storage requirements for registered collection points.
- Increases the length of the CRT recycling permit from three to five years.
- Removes the requirement for Department-approved training of staff that work at CRT recycling facilities

Fiscal Impact

No fiscal impact to the State.

ARC 8470B

Rule Summary

Changes the reference for the valuation of fish that must be replaced due to a fish kill to the American Fisheries Society (AFS) Publication 30--"Investigation and Valuation of Fish Kills Monetary Values of Fish and Freshwater Mussel Kills." Specifies fish are valued at \$15.00 each unless determined to have a higher value by the AFS.

Fiscal Impact

No fiscal impact.

ARC 8469B

Rule Summary

Changes rules for underground storage tanks (UST) that have no on-site personnel. Requires tanks to have a pipe leak detection system that is capable of shutting down the pump to prevent product flow. This requirement must be met by January 1, 2013.

Fiscal Impact

No fiscal impact to the State. Underground storage tank sites requiring a pipe leak detection system that is capable of shutting off the submersible pump will incur a cost of \$200 to \$5,000.

STAFF CONTACT: Debra Kozel (Ext. 16767)

Department on Aging

ARC 8489B

Rule Summary

Makes technical changes to comply with statutory changes made during the 2009 Legislative Session that included changes such as the Department's name.

Fiscal Impact

No fiscal impact.

STAFF CONTACT: Jess Benson (Ext. 14611)

Department of Corrections

a Summary Dequires all offenders on supervision for a current sex offense

Rule Summary

Requires all offenders on supervision for a current sex offense that are required to be on the Sex Offender Registry to be placed on electronic monitoring immediately after being assigned to supervision. Specifies that this level may be changed based on a future risk assessment. Senate File 340 (Sex Offender Registry Act) permits the Department of Corrections (DOC) to require electronic monitoring of sex offenders based on a validated risk assessment, criminal history, progress in treatment and supervision, and other factors. The Act does not require electronic monitoring of all sex offenders on supervision for a current sex offense required to be on the Sex Offender Registry be placed on electronic monitoring immediately after being assigned to supervision.

Fiscal Impact

The annual cost estimate is approximately \$1.0 million to the General Fund, based on the projected number of sex offenders under special sentence supervision. This estimate is for electronic monitoring costs only and does not include staff costs. Currently, the budget for electronic monitoring bracelets is approximately \$1.6 million.

The estimate is an additional \$2.9 million to the General Fund annually to fully comply with current law for supervision of sex offenders. Of this amount, \$1.0 million is related to costs of the electronic monitoring system as indicated previously. Approximately \$1.9 million is related to the supervision and treatment mandates for both the prisons and the Community-Based Corrections (CBC) systems. The DOC did not receive additional funding in FY 2010 for sex offender treatment and supervision (including electronic monitoring).

These estimates are those of the DOC and not of the Legislative Services Agency. The DOC is using its discretion permitted in SF 340 more conservatively than what was used during the 2009 Legislative Session. The DOC is tying the cost estimates to the number of offenders on special sentences that were enacted in 2005. The cost estimates may be incurred by the DOC under the interpretations without adoption of the rule.

STAFF CONTACT: Beth Lenstra (Ext. 16301)

Department of Economic Development

ARC 8474B

ARC 8496B

Rule Summary

Increases the credit percentage (from 20.0% to 25.0%) of the qualified contribution for the Endow Iowa Tax Credit Program. Increases the annual cap on total tax credits from \$2.0 million to \$3.0 million. Prevents a taxpayer claiming the Endow Iowa Tax Credit from claiming an Iowa income tax deduction for the same contribution.

Fiscal Impact

The net impact of changes to the Endow Iowa Tax Credit Program will increase net General Fund revenue by \$305,000 annually, beginning in FY 2011. This is the same as the estimate provided during the 2009 Legislative Session.

ARC 8473B

Rule Summary Establishes the structure and procedures for the Iowa Broadband Deployment

Governance Board (BDGB).

Fiscal Impact Senate File 376 (Revenue Bonding and I-JOBS Program Act) provided a \$25.0

million Revenue Bonds Capitals Fund appropriation to the Iowa Telecommunications and Technology Commission (ITTC) to provide public broadband technology grants for the deployment and sustainability of high-speed broadband access. The federal American Recovery and Reinvestment Act (ARRA) included federal stimulus funds for competitive grants to provide broadband for underserved and un-served areas. The federal funds provide 80.0% of the cost and the State match is 20.0%. The State match may be waived for certain public sector projects, as determined by the

National Telecommunications and Information Administration (NTIA).

STAFF CONTACT: Ron Robinson (Ext. 16256)

Board of Educational Examiners

ARC 8436B

Rule Summary Provides for extension of the Teacher Intern license under certain parameters.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Robin Madison (Ext. 15270)

Ethics and Campaign Disclosure Board

ARC 8483B

Rule Summary Mandates that Executive Branch lobbyists and clients file registrations and reports

with the Ethics and Campaign Disclosure Board electronically via the Board's

website.

Fiscal Impact No fiscal impact. There is some undeterminable cost savings from not having paper

reports scanned or posted.

STAFF CONTACT: Joseph Brandstatter (Ext. 18223)

Historical Division – Department of Cultural Affairs

ARC 8487B

Rule Summary Clarifies eligibility for the Certified Local Government (CLG) requirement for grant

applicants in the Historic Preservation category of the Historical Resource

Development Program (HRDP).

Fiscal Impact No fiscal impact.

STAFF CONTACT: Ron Robinson (Ext. 16256)

Department of Inspections and Appeals

ARC 8484B

Rule Summary Updates the public assistance recovery unit rules to conform with current practices,

law, and regulations.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 18223)

Insurance Division – Department of Commerce

ARC 8492B

Rule Summary Eliminates certain conditions that may be taken into account when writing new

policies and renewing existing policies in the Iowa Fair Access to Insurance

Requirements (FAIR) Plan.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 18223)

Iowa Finance Authority

ARC 8458B

Rule Summary Simplifies and organizes the Title Guaranty Division and its programs.

Fiscal Impact No fiscal impact.

ARC 8457B

Rule Summary Eliminates the minimum loan amounts from the State Revolving Loan Fund for

infrastructure projects. Caps the maximum loan amount per borrower for the Livestock Water Quality Program at \$500,000. Reduces the maximum loan term to

10 years for the Livestock Water Quality Program.

Fiscal Impact No fiscal impact.

ARC 8456B

Rule Summary Clarifies that previous recipients of awards from the Local Infrastructure Competitive

Grant Program are not eligible for additional assistance under the Iowa JOBS Program unless the assistance is for a significant expansion of the project. Clarifies that final Leadership in Energy and Environmental Design (LEED) certification, or compliance with the energy building code, and Energy Star standards, are not required to meet scoring criteria if the project is being designed to achieve

certification or compliance.

Fiscal Impact No fiscal impact.

ARC 8454B and 5455B

Rule Summary Establishes procedures and deadlines for executing grant agreements under the

Iowa JOBS Program

Fiscal Impact No fiscal impact.

STAFF CONTACT: Ron Robinson (Ext. 16256)

Iowa Public Employees' Retirement System

ARC 8477B

Rule Summary

Implements increased contribution rates for special service members effective July 1, 2010. Changes a provision overlooked in a previous rule filing (See ARC 6514B, January 2008) that raised the amount of wages from \$300 to \$1,000 for a member on unpaid leave of absence that performs services for the same employer during the leave of absence. Amends demographic reporting requirements for employers and the provisions for voluntary suspension of payments to retired re-employed members that exceed the yearly earnings limit and the collection of related overpayments. Adds provisions for the administration of marital property orders involving same gender spouses and same gender former spouses. Adds provisions for the tax treatment of distributions to same gender spouses and same gender former spouses.

Fiscal Impact

The fiscal impact cannot be determined. The amount of wages that will be paid through the end of each fiscal year is not fully known until the end of the fiscal year. The number of employees in each class is also not fully known until the end of the fiscal year.

STAFF CONTACT: Joseph Brandstatter (Ext. 18223)

Labor Services Division – Department of Workforce Development

ARC 8472B

Rule Summary

Updates the Occupational Safety and Health Act (OSHA) Consultation and Education Bureau to reflect current federal requirements. Reflects statutory confidentiality provisions. Changes the rules governing the relationship between the Bureau and the lowa OSHA Enforcement Bureau of the lowa Division of Labor Services. Allows recognition and exemption programs. Changes provisions concerning preparation by a consultant for an on-site consultation visit. Changes provisions concerning an opening conference, an initial walk through a work site, employee interviews, and a closing conference. Requires an employer to share certain information about the consultation visit with employees. Changes provisions governing the right of an employer to expand or narrow the scope of consultation activity.

Fiscal Impact No.

No fiscal impact.

ARC 8471B

Rule Summary

Terminates the Notice of Intended Action for ARC 8301B. The Notice adopted a new definition of "amusement device" that eliminates the regulation of inflatable amusement devices in Iowa. The Notice removed the specific exclusion for blowers for inflatable rides from an electrical master switch for amusement devices. The Governor did not approve this change for the Department's revised spending plan for FY 2010.

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Fiscal Impact

No longer applicable since the Notice for the rule is terminated.

STAFF CONTACT: Ron Robinson (Ext. 16256)

Natural Resource Commission

ARC 8463B

Rule Summary

Clarifies the general requirements of the boating, snowmobiling, all-terrain vehicles, snow groomer operation, fur harvester, and bow hunting education programs of the Department of Natural Resources (DNR). Specifies instructor certification criteria.

Fiscal Impact

No fiscal impact.

ARC 8465B

Rule Summary

Changes definitions related to hunting and fishing licenses and includes:

- Defines severe mental disability and severe physical disability.
- Establishes a means to verify low income persons.
- Substitutes a free lifetime fishing license with a free annual fishing license.
- Clarifies procedure in administering free licenses.
- Permits enforcement capability in revoking licenses issued in violation of this rule and provides a mechanism through that the DNR may deny, suspend or revoke licenses of persons that owe the State of Iowa money.

Fiscal Impact

No fiscal impact.

ARC 8462B

Rule Summary

Allows special events for boating, all-terrain vehicles, and snowmobiles and specifies what qualifies as a special event, procedures for obtaining a permit, and other related items for sponsoring an event.

Fiscal Impact

No fiscal impact.

ARC 8464B

Rule Summary

Changes the reference for the valuation of fish that must be replaced due to a fish kill to the American Fisheries Society (AFS) Publication 30--"Investigation and Valuation of Fish Kills Monetary Values of Fish and Freshwater Mussel Kills." Specifies fish are valued at \$15.00 each unless determined to have a higher value by the AFS.

Fiscal Impact

No fiscal impact.

STAFF CONTACT: Debra Kozel (Ext. 16767)

Department of Public Health

ARC 8491B

Rule Summary Updates the childhood vaccination schedule, specifically affecting the polio vaccine,

based on a new recommendation from the Centers for Disease Control (CDC). Adds a new use of the immunization registry that allows the Department of Public Health to track inventory or utilization of pharmaceutical agents to prepare for or respond to an

emergency event.

Fiscal Impact No fiscal impact.

ARC 8475B

Rule Summary Plumbing and Mechanical Systems Board: Establishes the continuing education

requirements for licensees, the standards governing the criteria for continued educational activity, the Board's procedure for auditing licensees' continuing education reports, the criteria for exempting the continuing education requirements, and the criteria for extending the time that a licensee may fulfill the continuing

education requirements.

Fiscal Impact No fiscal impact. The Plumbing and Mechanical Systems Board retains fees charged

to licensees for staffing and operations related to Board activities.

ARC 8497B

Rule Summary Permits a candidate for Emergency Medical Services (EMS) certification to complete

certification testing while being reviewed for certification. Changes the practical testing requirements. Changes the extension process for renewal, including the addition of a \$50 extension fee and incorporates the ability to levy civil penalties.

Fiscal Impact No fiscal impact. The EMS Provider Education, Training, and Certification Program

deposits fees into the Emergency Medical Services Fund to pay for specific activities.

ARC 8498B

Rule Summary Makes changes to the chapter relating to the standards for the authorization of

Emergency Medical Services. Removes regulations for air medical services.

Permits the use of satellite services in other cities. Provides for the assurance to the public of an ambulance response when calling 911. Provides for references to the lowa EMS Patient Registry Data Dictionary where applicable and incorporates the

ability to levy civil penalties.

Fiscal Impact No fiscal impact.

ARC 8499B

Rule Summary Provides for authorization of and standards for air medical service programs. Current

rules address only ground-based services.

Fiscal Impact No fiscal impact.

ARC 8493B

Rule Summary Updates the description of the Department of Public Health. Specifies the general

organization and method of operations, the administrative subdivisions of the Department, and the programs implemented by the subdivisions. Provides the mission statement of the Department and the methods and location where the public

may obtain information or make submissions or requests.

Fiscal Impact No fiscal impact.

ARC 8494B

Rule Summary Strikes an outdated statutory reference to the implementation clause that provides for

a description of the procedure for submission, consideration, and disposition of a

petition for rule making. This is a technical change.

Fiscal Impact No fiscal impact.

ARC 8495B

Rule Summary Strikes an outdated statutory reference that provides a description of the form,

content, and filing of petitions for declaratory orders, the procedural rights of a person in relation to the petitions, and the disposition of the petitions. This is a technical

change.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Deborah Helsen (Ext. 16764)

Department of Public Safety

ARC 8442B and 8441B

Rule Summary Adds a separate standard for construction projects involving buildings or portions of

buildings intended to house data centers to the rule for sustainable design standards

for commercial construction projects.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

Department of Revenue

ARC 8482B

Rule Summary Updates electronic filing of individual and corporation income tax returns provisions.

Fiscal Impact No fiscal impact. This is part of normal job duties conducted by the Department of

Revenue.

ARC 8481B

February 2, 2010

Rule Summary

Implements various tax changes enacted by the 2009 General Assembly. Changes relate to the indication of dependent health care coverage on individual income tax returns, the exclusion from lowa individual income tax for health care benefits for nonqualified dependents and AmeriCorp Segal Education Awards. Reflects repeal of the livestock production tax credit and the housing assistance credit for withholding tax. Reflects changes to the renewable energy tax credit and new disaster recovery housing project tax credit.

Fiscal Impact

The changes will decrease General Fund revenues by \$314,000 for both FY 2010 and FY 2011. This is the same amount estimated during the 2009 General Assembly.

ARC 8480B

Rule Summary

Provides a tiered series of property and sales tax incentives for qualifying data center businesses that are based on the level of financial investment in lowa.

Fiscal Impact

The estimated number of projects eligible to receive the tax incentives and the timeframe for incentive eligibility is currently unknown and thus the fiscal impact is currently unknown. However, the following provides a scenario of the potential of the sales/use tax incentive. The amounts can be adjusted linearly based on the level of investment.

A Tier 1 project with an investment of \$200.0 million is estimated to receive a sales/use tax exemption totaling \$480,000 in the first year, \$1.3 million in year two, \$1.5 million in year three, \$1.4 million in year four, and \$1.7 million in year five.

A Tier 2 project with an investment of \$136.0 million is estimated to generate sales/use tax of \$326,000 in year one, \$898,000 in year two, \$1.0 million in year three, \$1.0 million in year four, and \$1.2 million in year five. The project is estimated to receive a sales/use tax refund totaling \$136,000 in year one, \$374,000 in year two, \$431,000 in year three, \$410,000 in year four, and \$485,000 in year five.

A Tier 3 project with an investment of \$75.0 million is estimated to generate sales/use tax of \$180,000 in year one, \$435,000 in year two, \$570,000 in year three, \$543,000 in year four, and \$643,000 in year five. The project is estimated to receive a sales/use tax refund totaling \$75,000 in the first year, \$206,000 in year two, \$238,000 in year three, \$226,000 in year four, and \$267,000 in year five.

A Tier 4 project with an investment of \$10.0 million is estimated to generate sales/use tax of \$24,000 in year one, \$66,000 in year two, \$76,000 in year three, \$72,000 in year four, and \$85,000 in year five. The project is estimated to receive a receive a sales/use tax refund totaling \$10,000 in the first year, \$28,000 in year two, \$32,000 in year three, \$30,000 in year four, and \$36,000 in year five.

A Tier 5 project with an investment of \$1.0 million is estimated to generate sales/use tax totaling less than \$9,000 and receive a sales/use tax refund totaling less than \$4,000 per year for each year eligible.

STAFF CONTACT: Joseph Brandstatter (Ext. 18223)

Department of Veterans Affairs - Iowa Veterans Home

ARC 8488B

Rule Summary Corrects a discrepancy between rules and the Code Section relating to the appeal

process for an involuntary discharge at the Iowa Veterans Home.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Sue Lerdal (Ext. 17794)

Voter Registration Commission

ARC 8485B

Rule Summary Terminates ARC 7884B because no public comments were received that required

changes as published on July 1, 2009. The amendments included in ARC 7884B made technical changes to Iowa's voter registration procedures to conform to changes enacted by HF 475 (Election and Voter Registration Act). The changes removed obsolete references to voter registration systems and processes used prior to the implementation of Iowa's Statewide Voter Registration System as mandated by

the 2002 Help America Vote Act.

Fiscal Impact No fiscal impact.

STAFF CONTACT: David Reynolds (Ext. 16934)